

Step by Step Instructions Senior Citizen/Disabled Person Exemption Application

Section 1: Applicant must be the legal owner of property. This includes purchasers, contract buyers, and persons with life estate or lease for life.

Confirm the mailing address is accurate to avoid delays in processing.

Section 2: The physical address is the street address assigned to the property. This must be your primary residence.

Section 3: Indicate your marital status, phone numbers, and email address, to facilitate our communication with you.

Section 4: To process your application, we need to know who lives in the home. Provide the names of any spouse, domestic partner, or co-tenants. A co-tenant is a co-owner who resides in the home. Also identify any co-owners who do not reside in the home, and any other occupants in the home who contribute to the household income. *Provide documentation supporting the absence of any co-owner, spouse, or domestic partner who is not in residence.*

Section 5: If you have or had an exemption in the past two years on another residence in any state, let us know when and where the exemption was.

Section 6 and 7: To qualify for exemption, you must own and occupy the home as your principal residence, and meet age or disability requirements. Mark the appropriate box in Section 6, and provide information to all questions in section 7.

If your property is recorded in a trust, our Declaration of Trust form must be completed by your attorney. Return this form to us with your application.

Here is a link to the document:

http://www.clark.wa.gov/assessor/documents/Declaration_of_Trust.pdf

Section 8: Household income must not exceed \$35,000 to qualify for exemption. All income from a spouse, a domestic partner, and any co-tenants, and any contributions from other occupants, must be included. A co-tenant is a co-owner who lives in the home, as identified in section 4 above.

How is disposable income calculated? (RCW 84.36.383(5))

Disposable income is the applicant's adjusted gross income, as defined in the federal internal revenue code, plus the following, even when it is not taxable for IRS purposes:

- ◆ Capital gains, other than a gain on the sale of a principal residence that is reinvested in a new principal residence;
- ◆ Amounts deducted for losses or depreciation;
- ◆ Pensions and annuities (including unemployment, disability, and public assistance);
- ◆ Social Security and Railroad Retirement benefits;
- ◆ Military pay and benefits, other than attendant-care and medical-aid payments;
- ◆ Veterans' pay and benefits, other than attendant-care, medical-aid payments, veterans' disability benefits, and dependency and indemnity compensation; and
- ◆ Dividends and interest received on state and municipal bonds.

If your income changed substantially for at least two months before the end of the year, and you expect that change to continue indefinitely, you can use your new average monthly income to estimate your annual income. Calculate your income by multiplying your new monthly income by twelve. For example, if you retired in August, and your new income totals \$2,500 a month, multiply \$2,500 x 12 = \$30,000.

If your reported income is less than \$12,000, attach documentation showing how you meet your daily living expenses.

Section 8; Lines A through J: If you filed a tax return, enter the amounts from the return on the associated lines. If you did not file a tax return, enter the amounts from your W-2s and 1099s. *Attach a copy of your tax return, all schedules, and all supporting documentation.*

Section 8; Line K: Report all income not already included on lines **A through J**.

Section 8; Lines L through O: (RCW 84.36.383(4)) allows for the deduction of amounts paid by you, your spouse, or your domestic partner for either person for:

- ◆ Prescription drugs (*attach a pharmacy printout*);
- ◆ Approved nursing home, boarding home, or adult family home care or treatment
- ◆ In-home medical care or treatment, including physical therapy, required oxygen, special needs furniture, attendant-care, meals-on-wheels, life alert, and other services that are necessary in-home services.
- ◆ Health insurance premiums for Medicare, parts A, B, C, D, or Medicare Advantage. Medigap, Medicare supplemental, and other insurance premiums are not deductible.

Section 8; Line P: If you did not file an IRS tax return, but had any of the following expenses, *include the IRS form or worksheet used to calculate the amount of the adjustment:*

- ◆ Certain business expenses for teachers, reservists, performing artists, and fee-basis government officials;
- ◆ Self-employed health insurance;
- ◆ Contributions to pension, profit-sharing, or annuity plans;
- ◆ Health savings account deductions;
- ◆ Moving expenses;
- ◆ IRA deduction;
- ◆ Alimony paid;
- ◆ Student loan interest, tuition, and fees deduction;
- ◆ Domestic products activities deduction.

Section 9: Have two individuals (or a Deputy Assessor) witness your signature.

Attach all required documentation as identified on the application.

For additional information, please contact our office:
360-397-2391, extension 5689, or email taxreduction@clark.wa.gov

Return completed application and documentation to:

Mailing Address:
Clark County Assessor's Office
P O Box 5000
Vancouver, WA 98666-5000

Physical Address:
Public Service Center, 2nd Floor
1300 Franklin Street
Vancouver, WA 98660